FORM CT-1041 EXT

(Rev. 12/99)

Application For Extension of Time to File Connecticut Income Tax Return for Trusts and Estates

1999 CT-1041 EXT

IMF	PORTANT! PLEASE REA	D INSTRUCTIONS ON REV	ERSE BEFORE C	COMPLETING THIS APPLICATION
	Name of Estate or Trust			Federal Employer ID Number
TAXPAYER	Name and Title of Fiduciary			Date Received (FOR DEPARTMENT USE ONLY
(Please Type or Print)	Address of Fiduciary	Number and Street	PO Box	Decedent's Social Security Number (For Estates Onl
	City or Town		State	ZIP Code
AN EXTENS			IALTY AND INTERES	OUR TAX ST MAY APPLY (SEE INSTRUCTIONS) CALLY EXTEND THE CONNECTICUT FILING DATE
		f time to October 16, 200 il	-	necticut Income Tax Return for Trusts and nding ►
and Other Retu	<i>rms</i> , or federal Form 8736, <i>A</i> andar year 1999 or fiscal year	Application for Automatic Extensio	n of Time to File U.S	of Time to File Certain Excise, Income, Information, S. Return for a Partnership, REMIC, or for Certain ending
If NO , the re	ason for the Connecticut	extension is		
	necticut income tax liabi	lity for 1999 (You may estimed on Line 1. If you do not ex	ate this amount)	1
2. Connection	cut income tax withheld.			2
3. 1999 esti overpaym	mated Connecticut incor ents credited to 1999	ne tax payments including a	ny 1998	3
4. Add Line	2 and Line 3			4
		ue (Subtract Line 4 from Line ter 0		
		COMMISSIONER OF REVEN the trust or estate and "1999 Fo		on the check or money order.
F	Pepartment of Revenue S O Box 2934 Partford CT 06104-2934	Services		
it is true, com	plete, and correct. (The pe	enalty for false statement is imp	risonment not to ex	olication and, to the best of my knowledge and beliceed one year or a fine not to exceed two thousation of which preparer has any knowledge.
Ciam Uaus	Signature of Fiduciary or Office	er Representing Fiduciary	Date	Telephone Number
Sign Here Keep a copy of	Paid Preparer's Signature		Date	Federal Employer ID Number
this return for your records	Firm's Name and Address			

Form CT-1041 EXT Instructions

Purpose

Use Form CT-1041 EXT to request a six-month extension to file Form CT-1041, Connecticut Income Tax Return for Trusts and Estates. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 2758 or federal Form 8736 with the Internal Revenue Service.

If federal Form 2758 or federal Form 8736 was not filed, the fiduciary can apply for a six-month extension to file a Connecticut Income Tax Return provided there is reasonable cause for the request.

How to Get an Extension to File

To get a Connecticut filing extension the fiduciary **must** complete **Form CT-1041 EXT** in its entirety; file it by the due date of the return; and pay the amount shown on Line 5.

You will be notified only if your extension request is denied.

Important! Form CT-1041 EXT extends only the time to file the Connecticut Income Tax Return. Form CT-1041 EXT does not extend the time to pay the amount of tax due.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file **Form CT-1127**, *Extension of Time to Pay*, with your timely filed Connecticut income tax return or extension.

Penalty and Interest

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction thereof computed from the statutory due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of such amount due.

Late Filing Penalty: In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

When To File Form CT-1041 EXT

If you are filing a calendar year Connecticut Income Tax Return for Trusts and Estates, file **Form CT-1041 EXT** by April 18, 2000. If you are filing a fiscal year Connecticut Income Tax Return for Trusts and Estates, file **Form CT-1041 EXT** by the 15th day of the fourth month following the close of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

Enter name of fiduciary, address, Federal Employer ID Number of the trust or estate, and decedent's Social Security Number (for estates only).

Signature

This form must be signed by the fiduciary.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a fiduciary is unable, by reason of illness, absence or other good cause to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants and enrolled agents) to the fiduciary may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the fiduciary and the relationship existing between the fiduciary and the signer.

Where To File

Mail to: State of Connecticut
Department of Revenue Services
PO Box 2934
Hartford CT 06104-2934